

**BARRON COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2014**

**BARRON COUNTY, WISCONSIN  
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**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred)	Expenditures		Receipts		Accrued (Deferred)
			Reimbursements	Federal	Local	Grant Reimburse- ments	Local Share	Reimbursements
			1/1/14					12/31/14
<u>Department of Agriculture</u>								
Passed through Wisconsin Department of Health Services:								
Special Supplemental Food Program for Women, Infants and Children	10.557		\$ 1,005	\$ 229,802	\$ -	\$ 228,984	\$ -	\$ 1,823
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561	(X)	5,373	43,195	-	57,811	-	(9,243)
Income Maintenance Contract	10.561	(X)	99,788	269,768	138,002	285,743	138,002	83,813
Passed through Wisconsin Department of Children and Families:								
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561	(X)	(145)	(803)	-	(995)	-	47
Total Department of Agriculture			106,021	541,962	138,002	571,543	138,002	76,440
<u>Department of the Interior</u>								
Direct Grant:								
Wildlife Restoration and Basic Hunter Education	15.611		-	38,920	12,973	38,920	12,973	-
<u>Department of Justice</u>								
Direct Grant:								
State Criminal Alien Assistance Program:	16.606		-	2,371	-	2,371	-	-
Bulletproof Vest Partnership Program	16.607		-	3,070	-	3,070	-	-
Total Department of Justice			-	5,441	-	5,441	-	-
<u>Department of Transportation</u>								
Passed through Wisconsin Department of Transportation:								
Highway Planning and Construction	20.205	(X)	-	787,557	196,889	239,728	196,889	547,829
Enhanced Mobility of Seniors and Disabled Individuals	20.513		-	74,352	18,588	74,352	18,588	-
Child Safety and Child Booster Seats Incentive	20.613		-	1,877	-	1,877	-	-
Total Department of Transportation			-	863,786	215,477	315,957	215,477	547,829
<u>Department of Education</u>								
Passed through Wisconsin Department of Health Services								
Special Education - Grants for Infants and Families	84.181		-	47,321	-	47,321	-	-
(X) Major Federal Awards Program								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred)	Expenditures		Receipts		Accrued (Deferred)
			Reimbursements	Federal	Local	Grant Reimburse- ments	Local Share	Reimbursements
			1/1/14					12/31/14
<u>Department of Health Services</u>								
Passed through Greater Wisconsin Area Agency on Aging:								
Title III, D - Preventive Health:	93.043		\$ 19,394	\$ 5,070	\$ 564	\$ 22,236	\$ 564	\$ 2,228
Title III, B - Supportive Services	93.045	(B)	17,176	58,656	6,519	65,414	6,519	10,418
Title III, Part C-1 - Nutrition Services	93.045	(B)	(442)	89,119	9,902	76,860	9,902	11,817
Title III, Part C-2 - Home Delivered Nutrition	93.045	(B)	-	37,615	4,180	37,615	4,180	-
Title III, Part E - National Family Caregiver Support	93.052		7,932	25,287	8,429	28,816	8,429	4,403
Nutrition Services Incentive Program:								
Congregate Nutrition Services	93.053	(B)	-	13,605	-	13,605	-	-
Home Delivered Nutrition Services	93.053	(B)	-	27,621	-	27,621	-	-
Medicare Improvements for Patients and Providers Act	93.071		-	3,000	-	3,000	-	-
Social Services Block Grant	93.667		(25)	153	-	128	-	-
Communities Putting Prevention to Work								
WI Chronic Disease Self Management	93.725		3,109	10,027	-	10,389	-	2,747
State Pharmaceutical Assistance	93.786		-	-	-	-	-	-
Medical Assistance Program	93.778	(X)	-	49,768	3,135	49,768	3,135	-
Medicare Improvements for Patients and Providers Act	93.779		(377)	-	-	(377)	-	-
Medicare Improvements for Patients and Providers Act	93.779		(15)	3,186	-	3,199	-	(28)
Passed through Wisconsin Department of Health Services:								
Hospital Preparedness Program	93.074		15,732	46,126	-	71,113	-	(9,255)
Immunization Grants	93.268		-	11,427	-	11,427	-	-
Drug Free Communities Support Program	93.276		12,817	118,745	-	93,928	-	37,634
PPHF 2012 National Public Health Improvement Initiative	93.507		-	9,784	-	9,784	-	-
Affordable Care Act - Aging Disability Resource Center	93.517		-	5,000	-	5,000	-	-
Temporary Assistance for Needy Families	93.558		-	97,673	-	14,256	-	83,417
Income Maintenance Contract	93.558		3,225	8,718	4,460	9,234	4,460	2,709
Social Services Block Grant:								
Basic County Allocation	93.667		-	176,688	-	176,688	-	-
Aging Disability Resource Center	93.667		35	2,074	-	2,109	-	-
Income Maintenance Contract	93.767		18,673	50,481	25,824	53,470	25,824	15,684
(B) Aging Cluster								
(X) Major Federal Awards Program								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred)			Receipts		Accrued (Deferred)
			Reimbursements	Expenditures		Grant	Local	Reimbursements
			1/1/14	Federal	Local	Reimburse- ments	Share	12/31/14
Department of Health Services (Continued)								
Passed through Wisconsin Department of Health Services (Continued):								
Medical Assistance Program Cluster:								
Medical Assistance Program:								
Maternal and Child Health Services Block Grant	93.778	(X)	\$ -	\$ 1,197	\$ -	\$ 1,197	\$ -	\$ -
Case Management	93.778	(X)	5,693	94,024	313,727	92,095	313,727	7,622
Human Services Contract	93.778	(X)	3,489	4,425	-	5,975	-	1,939
Income Maintenance Contract	93.778	(X)	138,382	374,104	191,376	396,259	191,376	116,227
Wisconsin Medicaid Cost Reporting	93.778	(X)	-	37,405	-	37,405	-	-
Aging and Disability Resource Center	93.778	^ (X)	135,432	465,566	-	478,839	-	122,159
CMS Research, Demonstrations and Evaluations:								
Preventive Health and Health Service Block Grant	93.758		-	(1,756)	-	(1,756)	-	-
Block Grant for Community Health	93.958		-	47,031	-	35,066	-	11,965
Block Grant for Prevention and Treatment of Substance Abuse	93.959		-	139,713	-	139,713	-	-
Preventive Health and Health Service Block Grant	93.991		-	2,697	-	2,697	-	-
Maternal and Child Health Service Block Grant	93.994		(2,277)	44,168	-	44,273	-	(2,382)
Passed through Wisconsin Department of Children and Families:								
CW Promoting Safe and Stable Families	93.556		-	42,827	73,742	42,827	73,742	-
Temporary Assistance for Needy Families	93.558		22,040	216,345	3,791	198,595	3,791	39,790
Family Support Payments to States - Assistance Payments	93.560		-	48	-	48	-	-
Child Support Enforcement Program (Title IV-D)	93.563	(X)	129,782	534,470	147,807	523,880	147,807	140,372
Refugee and Entrant Assistance	93.566		6,750	-	-	6,750	-	-
Chafee Education and Training Vouchers Program	93.599		42	198	-	807	-	(567)
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	26,720	-	26,720	-	-
Foster Care-Title IV-E	93.658		6,004	184,795	48	183,875	48	6,924
Social Services Block Grant	93.667		-	73,188	-	73,188	-	-
Chafee Foster Care Independence Program	93.674		5,936	21,487	-	21,905	-	5,518
(X) Major Federal Awards Program								
^ Tested as State Major Program								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred) Reimbursements 1/1/14	Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/14
				Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health Services</u> (Continued)								
Passed through Wisconsin Department of Workforce Development:								
Child Care Development Program	93.596	(X)	\$ 5,705	\$ 71,190	\$ -	\$ 57,285	\$ -	\$ 19,610
Medical Assistance	93.778		(292)	(11,898)	-	(12,225)	-	35
Passed through Wisconsin Department of Administration:								
Low-Income Home Energy Assistance:	93.568							
Non-CARS Reporting			18,574	85,971	21,315	89,160	21,315	15,385
Passed through Wisconsin Department of Corrections:								
Stephanie Tubbs Jones Child Welfare Services Program	93.645		70	4,477	4,955	5,259	4,955	(712)
Foster Care - Title IV-E	93.658		104	6,269	6,937	6,896	6,937	(523)
Total Department of Health and Human Services			572,668	3,314,484	826,711	3,242,016	826,711	645,136
<u>Department of Homeland Security</u>								
Direct Grant:								
American Recovery and Reinvestment Act:								
Emergency Food and Shelter Program:	97.024		-	7,301	-	7,301	-	-
Passed through Wisconsin Department of Military Affairs:								
Emergency Management Performance Grants	97.042		21,409	50,354	73,424	49,441	73,424	22,322
Total Department of Homeland Security			21,409	57,655	73,424	56,742	73,424	22,322
TOTAL FEDERAL AWARDS			\$ 700,098	\$ 4,869,569	\$ 1,266,587	\$ 4,277,940	\$ 1,266,587	\$ 1,291,727
<u>Claims Paid to Providers via Third Party Administrator</u>								
Medical Assistance (Medicaid Cluster)	93.778	^^ (X)		340,734				
TOTATL FEDERAL AWARD EXPENDITURES				\$ 5,210,303				

(X) Major Federal Awards Program

^ See Note 5

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number		Accrued (Deferred)	Expenditures	Receipts		Accrued (Deferred)
			Reimbursements 1/1/14		Grant Reimburse- ments	Local Share	Reimbursements 12/31/14
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Soil and Water Resource Management:							
Basic Annual Staffing Grant	115.15	** \$	108,279	\$ 184,726	\$ 108,279	\$ 69,445	\$ 115,281
LWRM Plan Implementation	115.40	**	16,002	29,170	17,758	-	27,414
Total Department of Agriculture, Trade and Consumer Protection			124,281	213,896	126,037	69,445	142,695
<u>Department of Commerce</u>							
Environmental Aids - Private Sewage System	143.110		-	5,568	5,568	-	-
<u>Department of Natural Resources</u>							
Boating Enforcement Aids	370.550		-	4,359	4,359	-	-
All-Terrain Vehicle Enforcement Aids	370.551		-	23,045	23,045	-	-
Snowmobile Enforcement Aids	370.552		-	9,333	9,333	-	-
Wildlife Damage Claims and Abatement	370.553		19,086	19,299	19,086	-	19,299
Urban and Community Forestry	370.572		5,153	13,994	16,647	-	2,500
Recreation Aids:							
Snowmobile Trails and Areas:							
7/1/12-6/30/13	#S-4154	370.574	3,393	-	3,393	-	-
7/1/13-6/30/14	#S-4274	370.574	4,048	74,036	78,084	-	-
7/1/14-6/30/15	#S-4347	370.574	-	24,157	38,713	-	(14,556)
All-Terrain Vehicle Aids (Transp. Fd.):							
1/13/10-6/30/12	#ATV-1971	370.575	9,863	8,912	18,778	-	(3)
1/2/14-6/30/14	#ATV-2066	370.575	-	105	194,474	-	(194,369)
2/28/12-6/30/14	#ATV-2208	370.575	(10,365)	-	-	-	(10,365)
2/28/12-6/30/14	#ATV-2209	370.575	(2,218)	-	-	-	(2,218)
2/28/12-6/30/14	#ATV-2216	370.575	(33,404)	-	-	-	(33,404)
10/3/12-6/30/14	#ATV-2227	370.575	(14,063)	2,012	-	-	(12,051)
1/2/14-6/30/16	#ATV-2225	370.575	-	-	145,125	-	(145,125)
4/10/13-6/30/15	#ATV-3031	370.575	(18,497)	13,368	-	-	(5,129)
7/1/13-6/30/14	#ATV-3050	370.575	5,011	18,977	-	-	23,988
7/1/13-6/30/14	#ATV-3051	370.575	(333)	2,510	-	2,177	-
7/1/13-6/30/14	#ATV-3093	370.575	241	3,726	-	-	3,967
7/1/14-6/30/15	#ATV-3121	370.575	-	26,120	21,110	-	5,010
7/1/14-6/30/15	#ATV-3122	370.575	-	-	2,452	-	(2,452)
7/1/14-6/30/15	#ATV-3164	370.575	-	1,212	3,485	-	(2,273)
7/1/14-6/30/15	#ATV-3205	370.575	-	-	157,984	-	(157,984)
7/1/13-6/30/14	#UTV-14016	370.575	(312)	3,229	-	-	2,917
7/1/14-6/30/15	#UTV-15001	370.575	-	652	2,997	-	(2,345)
Municipal and County Recycling Aids	370.670		-	296,714	88,230	208,484	-
Total Department of Natural Resources			(32,397)	545,760	827,295	210,661	(524,593)
** Major State Financial Assistance Program							

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/14	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
				Grant Reimburse- ments	Local Share	
<u>Department of Transportation</u>						
Elderly and Handicapped County Aids	395.101	** \$ -	\$ 159,618	\$ 132,977	\$ 26,641	\$ -
<u>Department of Corrections</u>						
Community Intervention-Capacity Building:	410.302	4,330	32,000	4,330	19,010	12,990
AODA Group Intensive:	410.411	3,275	28,085	20,827	9,365	1,168
Youth Aids Community:	410.313	6,743	920,604	445,840	483,593	(2,086)
Total Department of Corrections		14,348	980,689	470,997	511,968	12,072
<u>Department of Health Services</u>						
Income Maintenance Contract:						
FSET Administration GPR/FED Base	435.231	3,334	24,215	31,726	-	(4,177)
FSET Transportation GPR/FED Base	435.233	1,446	6,386	8,715	-	(883)
FSET Retention GPR/FED Base	435.235	471	2,841	4,393	-	(1,081)
Fluoride Rinse Program	435.151735	(597)	2,387	1,790	-	-
WIC Farmers Market Grant	435.154720	-	1,741	1,741	-	-
WI Well Woman Program GPR	435.157000	(917)	21,174	20,586	-	(329)
Lead Poisoning - Consolidated Contract	435.157720	(706)	3,525	3,018	-	(199)
TPCP WIS WINS	435.181005	-	3,150	3,150	-	-
Maternal and Child Health Services Block Grant - Consolidated Contract	435.159320	-	1,197	1,197	-	-
Maternal and Child Health Services Block Grant - Reproductive Health	435.159321	(1,588)	18,874	18,954	-	(1,668)
Income Maintenance Contract:						
Available Allocation State Share	436.283	-	191,384	191,384	-	-
Adult Protective Services	435.312	-	41,501	41,501	-	-
Community Options Program	435.367	** 16,791	116,193	135,555	-	(2,571)

\*\* Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance



**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number		Accrued (Deferred)	Expenditures	Receipts		Accrued (Deferred)
			Reimbursements 1/1/14		Grant Reimburse- ments	Local Share	Reimbursements 12/31/14
Department of Health Services (Continued)							
Certified Mental Health Program	435.517		\$ 3,906	\$ 24,386	\$ 13,331	\$ -	\$ 14,961
Birth-to-Three Initiative	435.550		-	46,347	46,347	-	-
Aging and Disability Resource Center	435.560100	**	5,737	590,394	596,131	-	-
Aging and Disability Resource Center MFP - NH Relocate GPR	435.560062		-	1,500	1,500	-	-
Aging and Disability Resource Center MFP - NH Relocate Non MA	435.560063		436	208	625	-	19
Aging and Disability Resource Center MFP - NH Relocation	435.560065		(1,119)	3,412	3,842	-	(1,549)
Aging and Disability Resource Center Prevention-Elder Abuse	435.560490		-	98,970	22,579	70,591	5,800
Aging and Disability Resource Center GPR Project Expense GPR	435.560114		-	27,168	27,168	-	-
Aging and Disability Resource Center Dementia Care Project	435.560158		-	38,831	39,013	-	(182)
Nutrition Revitalization	435.560351		-	6,607	2,197	-	4,410
Basic County Allocation	435.561	**	-	1,097,444	1,097,444	-	-
IMD-OBRA Relocations	435.571		-	31,579	21,400	-	10,179
Family Support Program	435.577		-	50,087	50,087	-	-
Children Long Term Support DD Autism	435.832		739	-	739	-	-
Children Long Term Support DD Other	435.835		1,375	-	1,375	-	-
Children Long Term Support MH Other	435.841		1,012	-	1,012	-	-
Children Long Term Support PD Other	435.847		531	-	531	-	-
Children Long Term Support PF BCA Matched	435.883		-	(117)	(815)	-	698
Income Maintenance CST Counties 2015	435.81038		-	5,118	5,118	-	-
Community Services and MH Services							
Human Services Contract	435.681	**	-	141,407	141,407	-	-
AFDC Agency Incentives	437.238		-	38	38	-	-
Food Stamp Agency Collections	437.267		(437)	(12,702)	(13,220)	-	81
AW Fingerprint Background:	437.3324		201	756	756	-	201
Basic County Allocation	437.3561		-	264,291	264,291	-	-
CW WSACWIS Annual Op Maint Fee	437.3604		-	(5,902)	(5,902)	-	-
State/County Match	437.3681		-	1,000,832	46,538	954,294	-
TR Domestic Abuse/Children's Service	437.5102		-	81,519	42,000	39,519	-
Passed through Area Agency on Aging:							
Elderly Benefit Specialist Program	435.560320		(895)	-	(895)	-	-
State Senior Community Services	435.560330		-	9,846	8,650	985	211
Congregate Nutrition III C-1	435.560350		(734)	93,066	71,918	9,307	11,107
Home Delivered III C-2	435.560360		-	4,987	4,488	499	-
Community Services and MH Services:							
Alzheimer's Family Support	435.560381		4,660	21,412	17,484	-	8,588
Total Department of Health and Family Services			33,646	4,056,052	2,970,887	1,075,195	43,616

\*\* Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/14	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
				Grant Reimburse- ments	Local Share	
<u>Department of Workforce Development</u>						
Child Support Enforcement:						
Child Support-State Share	437.202	\$ -	\$ 71,489	\$ 71,489	\$ -	\$ -
<u>Department of Justice</u>						
County-Tribal Local Assistance	455.263	-	13,917	13,917	-	-
Law Enforcement Program	455.226	-	16,217	16,217	-	-
Victim and Witness Assistance						
Program-A Program Cluster	455.503, 532, 539	25,804	92,504	50,750	42,452	25,106
Total Department of Justice		25,804	122,638	80,884	42,452	25,106
<u>Department of Military Affairs</u>						
Emergency Response Equipment:						
Computer and Hazmat Equipment	465.308	-	8,197	8,197	-	-
Emergency Response Training:						
Hazmat Training	465.310	-	5,306	5,306	-	-
Emergency Planning Grant Program:						
LEPC Emergency Planning Grant	465.337	6,062	12,883	12,504	-	6,441
Total Department of Military Affairs		6,062	26,386	26,007	-	6,441
<u>Department of Administration</u>						
Public Benefits	505.371	15,307	98,882	58,162	36,399	19,628
Land Information Board Grants:	505.116	-	9,208	9,208	-	-
Total Department of Administration		15,307	108,090	67,370	36,399	19,628
Subtotal State Financial Assistance		\$ 187,051	6,290,186	\$ 4,779,511	\$ 1,972,761	\$ (275,035)
<u>Claims Paid to Providers via Third Party Administrator</u>						
Children's Long Term Support	^^		235,609			
Deduct: Local Share of Expenditures			(1,972,761)			
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>			<b>\$ 4,553,034</b>			

^^ See Note 5

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2014**

**NOTE 1    REPORTING ENTITY**

Barron County (County) is governed by a board of supervisors consisting of twenty-nine elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the County.

**NOTE 2    BASIS OF PRESENTATION**

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

**Expenditures** – Expenditures are presented on the accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

**Receipts** – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year. Receipts recorded under the Local Share category represent the amounts of local funds used to finance the County's share of program expenditures.

**Accrued Reimbursement** – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County.

**Deferred Reimbursement** – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

**NOTE 3    ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT**

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2014 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2014 and/or adjustment of accruals resulting from prior year audit findings.

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2014**

**NOTE 4 CDBG REVOLVING LOAN FUND**

**Housing Rehabilitation**

The County was awarded Community Development Block Grants (CDBG) for financing housing rehabilitation loans. Repayments received on the loans are recorded in separate revolving loan funds by the County and are used to finance similar loans in accordance with the original grant agreements. At December 31, 2014 the revolving loan fund had a balance of \$94,703 and outstanding loans at that date as described below:

**Owner Occupied Loans.** The County had fifty-eight (58) owner-occupied mortgage loans outstanding at December 31, 2014 totaling \$527,421. These notes become due and payable in full only "in the event that the maker:

- a. No longer continues to occupy the premises securing this note as a full-time residence, or
- b. Transfers any legal or equitable interest in the mortgage premises to anyone for any reason."

Transactions of the revolving loan fund for the year ending December 31, 2014 are summarized as follows:

Balance January 1, 2014	\$ 49,052
Loan Repayments	46,013
Interest on Loans	73
Administration Paid from Fund	(435)
Balance December 31, 2014	<u>\$ 94,703</u>

The above transactions are not included in the schedule of expenditures of federal awards.

**NOTE 5 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.

**NOTE 6 PASS-THROUGH GRANT NUMBERS**

Pass-through grant numbers were not assigned by the pass-through agencies.

**BARRON COUNTY, WISCONSIN  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
DECEMBER 31, 2014**

**A. MAJOR FEDERAL PROGRAM AWARDS**

**None**

**B. MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS**

**None**

**C. STATE GENERAL REQUIREMENTS**

**None**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members  
of the Board of Supervisors  
Barron County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Barron County, Wisconsin (County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 28, 2015. Our report includes a reference to other auditors who audited the financial statements of the County of Barron Housing Authority, as described in our report on Barron County, Wisconsin's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider items 2014-001 and 2014-002 in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance. We consider item 2014-003 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Barron County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
July 28, 2015

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE SINGLE AUDIT GUIDELINES**

Honorable Members  
of the Board of Supervisors  
Barron County, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited Barron County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Component Unit**

Barron County's basic financial statements include the operations of the Barron County Housing Authority, which expended \$962,417 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2014.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

***Opinion on Each Major Federal and State Programs***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133 and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Schedule of State Financial Assistance Required by State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Barron County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Barron County's basic financial statements. We issued our report thereon dated July 28, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and State Single Audit Guidelines, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
July 28, 2015

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2014**

**PART I: SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified   X   yes        no
- Significant deficiency(ies) identified that are not considered to be material weaknesses?   X   yes        none reported

Noncompliance material to financial statements noted?        yes   X   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?        yes   X   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?        yes   X   none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?        yes   X   no

Identification of major Federal programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
------------------------------	--

10.561	Supplemental Nutrition Assistance Program
20.205	Highway Planning and Construction
93.563	Child Support Enforcement
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs:   \$300,000  

Auditee qualified as low-risk auditee?        yes   X   no

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2014**

**PART I: SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

**State Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes      X   none reported

Type of auditors' report issued on compliance for major programs      Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?      \_\_\_\_\_ yes      X   no

Identification of major State programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of State Program or Cluster</u></b>
115.15	Soil and Water Resource Management - Basic Annual Staffing Grant
115.40	Land and Water Resource Management Projects
395.101	Elderly and Handicapped Transportation
435.367	Community Options Program
435.560100	Aging and Disability Resource Center
435.561	Basic County Allocation
435.681	Basic County Allocation
437.3561	Basic County Allocation

Federal Programs on Schedule of Expenditures of Federal Awards Tested as Major State Pro

93.778	Medical Assistance Program - Aging and Disability Resource Center
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^ = See Note 5 to the Schedules of Expenditures of Federal Awards and State financial Assistance.

Dollar threshold used to distinguish between type A and type B programs:   \$100,000  

Auditee qualified as low-risk auditee?      \_\_\_\_\_ yes      X   no

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2014**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:**

**FINDING: 2014-001    Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)**

**Criteria:**                    It is the County's responsibility to have controls in place to prevent or detect a material misstatement in the annual financial statements, including footnote disclosures.

**Condition:**                The County does not have an internal control policy in place over annual financial reporting that would enable management to conclude its annual financial statements and related footnote disclosures are complete and presented in accordance with Generally Accepted Accounting Principles (GAAP).

**Context:**                    The County has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff and expertise to prevent or detect a material misstatement in the annual financial statements including footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

**Cause:**                     The County relies on the audit firm to prepare the annual financial statements and related footnote disclosures.

**Effect:**                     The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

**Recommendation:**    The County should continue to evaluate their internal staff and expertise to determine if an internal control policy over the annual financial reporting is beneficial.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements. The Lead Fiscal Coordinator is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2014**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)**

**FINDING: 2014-002 Material Audit Adjustments**

<b>Criteria:</b>	The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
<b>Condition:</b>	The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.
<b>Context:</b>	The County has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
<b>Cause:</b>	The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.
<b>Effect:</b>	The potential exists that financial statements of the County may include inaccurate information not detected or prevented by County staff.
<b>Recommendation:</b>	The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Lead Fiscal Coordinator is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2014**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)**

**FINDING: 2014-003 Limited Segregation of Duties**

- Criteria:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.
- Condition:** In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.
- Context:** The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. The County has informed us that it may not be cost effective to hire the additional personnel required to achieve complete segregation of duties.
- Cause:** The condition is due to limited staff available.
- Effect:** The potential exists that the design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the county's inability to prevent/detect misappropriation of County assets.
- Recommendation:** The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County continues to work to achieve segregation of duties whenever cost effective. The Lead Fiscal Coordinator is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**Compensating Controls and Mitigating Factors:**

The cash disbursements process includes approval of the disbursement by the department and approval of invoices by the County administrator. Review of the vouchers and account coding is completed by the finance department. The payroll disbursements process includes supervisor approval of timesheets and finance department review of timesheets and proper account distribution. The receipts process includes pre-numbering and a reconciliation of departmental deposits performed by the Treasurer. In addition to the above, receipts are reviewed by finance for proper coding and classification.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2014**

**PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:**

None.

**PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:**

None.